

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0312 Columbia Falls Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$7,130**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	345	1,696,819	524,604	502,488	
2007	352	1,714,793	520,750	497,476	0
2008			534,329	511,736	7,130

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 17,973

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,918
Per-student amount for FY 2007----- 4,872

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	345	1,696,819	651,587	1,045,232	
2007	352	1,714,793	658,215	1,056,578	0
2008					7,130

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 11,346

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,030

Per-student amount for FY 2007----- 3,002

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Columbia Falls Elem 0312						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	610418.98	558183.60
			2XX	Personal Services - Employee Benefits	132234.60	146341.73
			5XX	Other Purchased Services	55.29	.00
			6XX	Supplies and Materials	1525.68	2212.89
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	124492.80	197841.76
			2XX	Personal Services - Employee Benefits	21479.86	51866.91
			3XX	Purchased Professional and Technical Services	5195.40	33258.20
			5XX	Other Purchased Services	392.26	224.07
			6XX	Supplies and Materials	374.48	7700.06
			810	Dues and Fees	.00	298.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	43547.10	37870.38
			2XX	Personal Services - Employee Benefits	5567.64	5370.76
			3XX	Purchased Professional and Technical Services	.00	500.00
			4XX	Purchased Property Services	594.00	.00
			5XX	Other Purchased Services	814.73	755.23
			6XX	Supplies and Materials	1111.33	106.87
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	795.90	833.06
			2XX	Personal Services - Employee Benefits	54.09	68.31
			5XX	Other Purchased Services	239.52	491.68
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	3363.25	3481.00
			2XX	Personal Services - Employee Benefits	19.16	23.63
			5XX	Other Purchased Services	1909.34	2223.95
			6XX	Supplies and Materials	193.36	226.05
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	14523.93	12908.95
			2XX	Personal Services - Employee Benefits	1010.32	1072.34
			4XX	Purchased Property Services	751.99	184.75
			6XX	Supplies and Materials	5768.72	4570.34
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	68250.00	60788.00
14	Retirement Fund					
	280	Special Education - Local and State				

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Columbia Falls Elem 0312						
	14	Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits			
					113093.55	84998.95
		21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits			
					22659.10	29258.62
		24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits			
					6519.22	6299.96
		26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits			
					802.21	.00
		27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits			
					2166.69	1712.77
		35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits			
					507.00	523.47
	82	Interlocal Agreement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
200		5XX	Other Purchased Services			
					428.34	.00
200		6XX	Supplies and Materials			
					21.40	.00
		24XX	Support Services - School Administration			
200		4XX	Purchased Property Services			
					2500.00	.00
		25XX	Support Services - Business			
200		1XX	Personal Services - Salaries			
					2000.00	.00
		26XX	Operation and Maintenance of Plant Services			
200		1XX	Personal Services - Salaries			
					5015.64	.00
200		2XX	Personal Services - Employee Benefits			
					1492.61	.00
200		4XX	Purchased Property Services			
					2500.00	.00
200		6XX	Supplies and Materials			
					77.37	.00
District/Coop Totals					1,204,466.86	1,252,196.29

Columbia Falls H S 0313

01 General Fund

280 Special Education - Local and State

	1XXX	Instruction				
	1XX	Personal Services - Salaries				
					251885.73	239418.37
	2XX	Personal Services - Employee Benefits				
					54463.24	49321.69
	5XX	Other Purchased Services				
					212.43	.00
	6XX	Supplies and Materials				
					1074.23	231.58
	21XX	Support Services - Students				
	1XX	Personal Services - Salaries				
					61761.48	66280.24
	2XX	Personal Services - Employee Benefits				
					7924.62	7044.76
	3XX	Purchased Professional and Technical Services				
					3383.10	4714.50
	5XX	Other Purchased Services				
					.00	68.48

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Columbia Falls H S 0313						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			6XX	Supplies and Materials	.00	465.88
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	21712.38	18929.34
			2XX	Personal Services - Employee Benefits	2749.31	2681.37
			4XX	Purchased Property Services	132.00	.00
			5XX	Other Purchased Services	370.86	514.93
			6XX	Supplies and Materials	1150.41	67.53
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	794.43	1024.30
			2XX	Personal Services - Employee Benefits	53.99	84.21
			5XX	Other Purchased Services	233.00	251.84
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	3363.25	3481.00
			2XX	Personal Services - Employee Benefits	19.16	23.63
			5XX	Other Purchased Services	1901.80	2290.57
			6XX	Supplies and Materials	179.56	180.49
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	7154.17	6358.16
			2XX	Personal Services - Employee Benefits	497.66	528.19
			4XX	Purchased Property Services	358.06	91.00
			5XX	Other Purchased Services	23.00	.00
			6XX	Supplies and Materials	2888.01	2251.06
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	37535.22	35745.17
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	8611.29	9603.73
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	3262.02	3144.79
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1222.00	922.53
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	507.00	523.47
District/Coop Totals					475,423.41	456,242.81

West Glacier Elem 1223

01 General Fund

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Office of Public Instruction
Division of Special Education
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Helena, MT 59620

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
West Glacier Elem 1223						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	7574.03	.00
			2XX	Personal Services - Employee Benefits	88.46	.00
			3XX	Purchased Professional and Technical Services	3014.43	.00
			6XX	Supplies and Materials	165.79	141.83
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	4620.92	2757.05
			6XX	Supplies and Materials	.00	3454.86
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	111.75	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1353.82	.00
District/Coop Totals					16,929.20	6,353.74
Prime Applicant Totals					1,696,819.47	1,714,792.84